

NEWS RELEASE

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FOND DU LAC COUNTY TO PROVIDE TEMPORARY PENALTY WAIVER TO TAXPAYERS

In December 2019, a novel strain of coronavirus known as COVID-19 was detected, and has continued to spread throughout the world, including to the United States and the state of Wisconsin.

Federal, state, local, and individual responses to the COVID-19 pandemic and the uncertainty as to the effectiveness of those responses in mitigating the duration of the pandemic have created economic hardship and uncertainty in the County's business community, in households throughout the County, and for every County property taxpayer.

County residents are experiencing record level unemployment rates, and an unprecedented number of businesses and employers throughout the County have been required to suspend operations.

Many property taxpayers in the County are experiencing hardship as a result of the economic conditions associated with the COVID-19 pandemic, the various federal laws and regulations implemented as a result, and the various emergency orders and regulations implemented by state.

Fond du Lac County Board Resolution No. 59-83 created an ordinance that imposes a penalty on delinquent real estate taxes, special assessments, special charges, and special taxes in the amount of 0.5 percent per month or fraction of the month, which is permissible pursuant to Wis. Stat. § 74.47(2).

In response to the economic hardship created by the pandemic, the County Board adopted a temporary moratorium on the penalty charge.

Effective August 1, 2020, to October 1, 2020, the 0.5 percent penalty from February 1, 2020, to October 1, 2020, for 2019 taxes for real property, payable in 2020, for an installment payment that is due and payable on July 31, 2020, will be waived provided the property taxpayer pays the total amount due on the affected parcel to include all special assessments, special charges, and interest charges. This waiver excludes penalties for any payment of property taxes that was due and payable prior to February 1, 2020.

The waiver will not apply if the second installment payment of 2019 taxes on real property, payable in 2020, is not received by the County within five working days after October 1, 2020.

However, the penalty will be waived on all second installment payments of 2019 taxes on real property, payable in 2020, regardless of when it is received by the County, if the payment is mailed in a properly addressed envelope and postmarked before midnight October 1, 2020, with postage prepaid.

Effective October 2, 2020, the penalty charge will be reinstated retroactively to February 1st.

The temporary waiver does not apply to the 1% monthly interest charge retroactive to February 1st. Per Wis. Stats., the County is required to charge the interest on all late payments. Also, the waiver does not apply to personal property taxes payments collected by the municipalities.

For additional information, contact the County Executive's Office at (920) 929-3155 or the County Treasurer's Office at (920) 929-3010.